Fiscal Note

State of Alaska 2014 Legislative Session

Bill Version:	CSHB 268(FIN)
Fiscal Note Number:	2
(H) Publish Date:	2/28/14
rtment: Department of Reve	enue

(Thousands of Dollars)

Identifier:	HB268CS(RES)-DOR-TAX-02-06-14
Title:	BIG BULL MOOSE DERBIES
Sponsor:	T.WILSON
Requester:	Senate Resources

Department: Department of Revenue Appropriation: Taxation and Treasury Allocation: Tax Division OMB Component Number: 2476

Expenditures/Revenues

Note: Amounts do not include inflation unless otherwise noted below.

		Included in					
	FY2015	Governor's					
	Appropriation	FY2015	Out-Year Cost Estimates				
	Requested	Request					
OPERATING EXPENDITURES	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Personal Services							
Travel							
Services							
Commodities							
Capital Outlay							
Grants & Benefits							
Miscellaneous							
Total Operating	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Fund Source (Operating Only)

None							
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Positions							
Full-time							
Part-time Temporary							
Temporary							
Change in Revenues							

Estimated SUPPLEMENTAL (FY2014) cost: 0.0

(discuss reasons and fund source(s) in analysis section)

(separate supplemental appropriation required)

(separate capital appropriation required)

Estimated CAPITAL (FY2015) cost: 0.0

(discuss reasons and fund source(s) in analysis section)

ASSOCIATED REGULATIONS

Does the bill direct, or will the bill result in, regulation changes adopted by your agency? Yes If yes, by what date are the regulations to be adopted, amended or repealed? 12/3

12/31/14

Why this fiscal note differs from previous version:

This note reflects the addition of an ice classic to the bill, for the committee substitute version C.

Prepared By:	Joseph P Koss, Jr	Phone:	(907)269-6589
Division:	Tax Division	Date:	02/06/2014 09:45 AM
Approved By:	Angella M. Rodell, Commissioner	Date:	02/06/14
Agency:	Department of Revenue	-	
		-	

STATE OF ALASKA 2014 LEGISLATIVE SESSION

BILL NO. CSHB 268(FIN)

Analysis

Bill Language:

The bill is primarily intended to give the Tanana Valley Sportsmen's Association and the University of Alaska Fairbanks Rifle Team a way to raise operating funds through a big bull moose derby, and the Valdez Advocates for Victims of Violence through an ice classic. The bill does not seek to limit the conduct of a big bull moose derby to the two named organizations, so any interested permittee could apply for a permit to conduct this type of derby. Participants would first obtain a hunting license and then pay a derby entry fee. Derby operation would be similar to that of a fish derby, and would be controlled by house rules. The bill adds the Advocates for Victims of Violence to the list of organizations that may conduct an ice classic. The bill will not materially affect the gaming program. It will simply be two more types of permit that the Gaming Group can issue. The public sector will be affected only by having two more ways to support the activities of not-for-profit organizations. The bill will not affect the private sector because the private sector, outside of not-for-profit organizations, does not qualify for the permit required to conduct a gaming activity.

Revenues:

Department of Revenue estimates that a big bull moose derby and Snow Town Ice Classic will generate minimal revenue under \$1,000.

Expenditures:

Department of Revenue can implement and administer the provisions of this bill utilizing existing resources.

Regulations:

Regulations would be needed to specify the need for house rules, a winner prize receipt requirement, and other matters to ensure any big bull moose derbies are conducted in the best interest of the charities. The Snow Town Ice Classic would be covered by existing regulation.